

FOREWORD

This audit plan reflects the results of the Office of Audits' planning effort for FY 2004. The audits and other reviews identified in this document were developed after consideration of the Presidential Government Initiatives, GSA's Strategic and other performance goals and measures, legal and regulatory requirements, discussions with GSA managers, and our assessment of high risk areas and the management challenges facing the Agency. Our goal in developing the FY 2004 audit plan was to develop a road map of how our office can best protect the taxpayers' interests, help GSA managers improve their operations, and, add value to the General Services Administration.

The audit plan consists of three sections.

- Section one outlines our goals and strategies for helping to improve GSA operations*
- Section two presents the planned audits for FY 2004*
- Section three explains the different services that we make available to our customers*

The audits identified in this plan are considered to be our highest priority. Collectively, these reviews will assess many of GSA's programs, systems, operations, and management controls; will respond to requests from GSA management or will address issues mandated by law or regulation. In addition, this plan provides our individual field audit offices the flexibility to respond to management requests and schedule other regional work and prevention activities throughout the course of the year. The plan also provides time for our offices to assist contracting officers in carrying out their procurement and administration responsibilities. Contract work will be scheduled as the need arises.

I want to thank GSA managers for their help in developing our audit program. Your comments, suggestions, and requests contributed greatly to the preparation of the FY 2004 final plan.

Eugene L. Waszily
Assistant Inspector General for Auditing

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FY 2004 STRATEGIES

Mission and Goals

In FY 2004, we will emphasize national reviews of GSA

The Office of Audit's mission is to add value and provide timely, cost effective, professional, and useful products and services to our clients and stakeholders. Our ultimate goal is to help improve GSA while simultaneously protecting the integrity of its operations. We intend to accomplish our mission by identifying the high-risk areas in GSA and addressing the challenges that GSA management faces. Our strategy relies on an open flow of communication with all of our customers. We will continue to build a professional relationship with our customers and recognize our mutual interest in helping GSA improve its operations and accomplish its goals.

Planned Reviews

programs, financial statements, management controls and other types of reviews that are required by law, executive order, or regulation. Although we no longer offer consulting services (see write up on Professional Auditing Standards on page 3), we will continue to offer a variety of other services that are intended to assist management in improving operations. These services include benchmark and best-practices reviews, ex-officio membership on agency task forces, commenting on proposed or pending regulatory and legislative issues, participating on government-wide workgroups, assessing system development efforts etc. Contract audit services are also provided to help GSA contracting officials carry out their procurement responsibilities and obtain best value for Federal customers and the American taxpayers.

Other Clients

Outside of GSA we will work with the Congress and its committees, the OMB, the President's Council on Integrity and Efficiency, and others on issues pertinent to GSA, or Government-wide issues, and to carry out our legislative mandates. We will provide audit and analytical services, prompt answers to questions, and testimony or other professional advice when our assistance is requested.

Communication With GSA Officials

Communication is the most important element in the audit process. First, our nationwide networks of auditors and managers, headed by Regional Inspectors General for Auditing in the headquarters audit offices, will periodically contact GSA managers to discuss current events and initiatives taking place in GSA as well as management concerns.

In addition, we intend to keep management informed during each phase of the audit process. We use audit engagement letters at the start of the review to provide a general explanation of the focus of the review, where work will be performed, the estimated start date of the audit, etc. We hold entrance and exit conferences and prepare draft and final reports. We also hold meetings during the review process to keep management informed as to the progress of the review. Upon completion of the audit, we work with management to resolve any issues in a timely manner.

Customer Surveys

Management's opinions on the quality and value of our products and services is important to us. Each audit report includes a customer survey questionnaire that we hope will be completed by the cognizant manager or contracting officer. Our office uses the completed questionnaires to assess and improve the usefulness of our audits and related services.

Headquarters Reorganization

During the last year, we reorganized the Office of Audits to streamline operations and align our activities consistent with GSA's core responsibilities. We established two new audit offices in headquarters: the Acquisition Audit Office (JA-A) and the Real Property Audit Office (JA-R). The Acquisition Audit Office has responsibility for auditing the Federal Supply Service, the Federal Technology Service, and those GSA Staff Offices responsible for acquisition policy or programs. The Real Property Audit Office is responsible for auditing the Public Buildings Service and those GSA Staff Offices that are responsible for real property policy or activities. These new offices coupled with the existing Financial and Systems Audit Offices give us four centers of expertise that are related closely to GSA's core functions.

Professional Auditing Standards

The General Accounting Office revised the independence standard contained in the Government Auditing Standards. This amendment, which became effective January 1, 2003, restricts Federal audit organizations performance of management consulting projects because they may call into question the independence of the auditors when performing subsequent audit work in the same area. We have terminated this type of work from our list of available services.

In FY 2003, the Comptroller General of the United States issued auditing standards that will impact the nature, scope, and terms of traditional contract audit services. We are assessing the impact of these changes and will advise the GSA Services and Staff Offices of any changes that will be affecting them or the reports that they receive.

FY 2004 AUDIT PLAN

The Fiscal Year 2004 Audit Plan represents the Office of Audits' roadmap for using its available resources in the next fiscal year. The plan was developed using a risk-based approach for planning projects that would be most beneficial to GSA. The Plan anticipates utilizing 75 percent of the available direct staff for internal reviews of the most pressing management, financial, and information technology challenges facing GSA. Focused management attention on these areas can bring about greater accountability and efficiencies for GSA and the American taxpayer.

The plan also dedicates 25 percent of our resources to assist GSA contracting officials in achieving more effective procurement and contracting actions. We intend to help GSA obtain best value pricing for its customers as well as maintain the integrity of its contracting programs.

We recognize that over the coming year GSA managers will request special audits to be performed on a priority basis. Although we intend to maintain the overall direction presented in this audit plan, the plan contains sufficient flexibility to respond to these management requests.

INTERNAL REVIEWS

Detailed information, by service or staff office, on planned internal audits expected to start in FY 2004 is presented separately in the paragraphs that follow. These audits are in addition to the audits currently in process that are scheduled for completion in FY 2004.

PUBLIC BUILDINGS SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Security Coordination with Department of Homeland Security and the FPS	September 2004
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FOCUS: In March 2003, the Federal Protective Service (FPS) was transferred from the GSA to the Department of Homeland Security (DHS), along with funding support until FY 2005. GSA and FPS/DHS operate under a Memorandum of Agreement for obtaining services such as basic security services for buildings, contract guard service, law enforcement services, background suitability determinations for contractors (including Child Care), pre-lease security services, occupant emergency plan support and continuity of operations plan activation support. This audit will assess whether the operating procedures between GSA and the FPS/DHS result in GSA getting the full scope of required security services.

Program	Building Access Through Smart Cards	September 2004
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FOCUS: As part of the increased focus on security, GSA is adopting a nation-wide uniform credential based on Smart Card technology. A smart chip embedded in the credential will identify each employee visually and electronically for both identification and physical access purposes. Does the implementation of GSA's new credential identification card program achieve its stated program objectives?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Non-Prospectus Repair and Alteration Work Items Inventory	September 2004
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FOCUS: The non-prospectus repair and alteration work items are those expected to cost approximately \$2.1 million or less. These items are bundled and funded under Budget Activity 54 (BA54), which is approved in total by Congress, not on a line item basis. PBS's Inventory Reporting Information System (IRIS) is a key information system used to manage non-prospectus repair and alteration work items. Previous audit work identified the following issues that will be covered by this review: Are all claimed non-prospectus BA54 Repair and Alteration work items being entered into, and tracked properly through PBS's Inventory Reporting Information System? Are BA 54 funds appropriately spent and charged to the planned projects? Is IRIS a viable tool for managing non-prospectus level R&A projects?

Program	Energy Savings Performance Contracts	September 2004
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FOCUS: In an Energy Savings Performance Contract (ESPC), a third party contractor makes an investment in a PBS facility to reduce its costs of energy or water. The third party then receives periodic payments from PBS that come from a share of the savings that result from the reduced costs. The review will evaluate PBS's ESPC contract administration concerning the (1) establishment of baseline energy use at the start of an ESPC project, (2) measurement and verification techniques used, and (3) whether anticipated saving levels were achieved.

Program	Rent Pricing	March 2005
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FOCUS: The largest source of income to the Federal Buildings Fund is the rent charged by PBS to its customer agencies for the space they occupy in GSA controlled space. In FY 2003 this amount was estimated to be \$6.6 billion. PBS redesigned its policy for charging rent to customer agencies in FY 1997. Does the current pricing methodology provide a fair basis for charging rent, cover expenses, target funds for reinvestment in the inventory, and represent an efficient business process?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Major Repair and Alteration Construction Program	March 2005
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FOCUS: The construction excellence program was established to help PBS improve the management of its construction program. This audit will assess whether PBS's construction excellence program is achieving its objective of completing major Repair and Alteration projects timely and with minimal changes. This project will complement the audit of construction excellence as it pertained to new construction that was performed in FY 2003.

Program	Advance Acquisition Program (AAP)	March 2005
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FOCUS: Originally intended to satisfy customer agency space needs for smaller blocks of space for new and succeeding leases with minimum build out requirements at less than prospectus threshold, the Advance Acquisition Program has become a major delivery vehicle for virtually all categories of leased space. Prior estimates imply two-thirds of one region's lease activities are satisfied through AAP. Does AAP expedite rental space acquisition consistent with the intent of the program and does it result in competitive rental rates?

Program	Portfolio Restructuring Initiative – Phase II	March 2005
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FOCUS: PBS has implemented an initiative to assess, re-classify, and restructure its inventory of buildings based on criteria which includes whether the buildings are income producing or not. This initiative is a key component in a decision model designed to help alleviate the aging inventory of government owned space. Phase I of this audit assessed the methodology and input used in the PBS decision model. This review will assess how PBS has implemented the restructuring program, progress made, and the effectiveness of the initiative in categorizing the government owned inventory.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Environmental Management Program	March 2005
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FOCUS: Has PBS successfully implemented a comprehensive environmental management system to address environmental issues on a nation-wide level? This review is a follow-up to a prior audit (dated February 16, 2000) that concluded that PBS needed to address issues that impacted the effectiveness of its existing Environmental Program

System	System for Tracking and Administering Real Property (STAR)	March 2005
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FOCUS: STAR is PBS's key information system for tracking and administering real property. It was developed to integrate and improve PBS's systems for rent billings, lease administration, buildings inventory, and workflow management. This integrated review will assess both programmatic and technical considerations for STAR including the effectiveness of the management and system controls, accuracy of data, mechanisms in place to protect sensitive data, performance and effectiveness of system goals, and whether the system is meeting user requirements.

Management Control	Construction Prospectus Controls	March 2004
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FOCUS: Based on recent audit work, the costs of some projects escalate substantially after prospectus approval. What are the guidelines PBS uses to determine which costs relate to the prospectus and which costs are excluded? Also, what is PBS's process for identifying the savings from projects, including the criteria for identifying projects with excess funds?

Regulatory	Water and Sewer Usage	September 2004
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REQUIRED BY: Consolidated Appropriations Act. The Act requires the quarterly review of payments made to the District of Columbia for utility services.

FEDERAL SUPPLY SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Procurement and Inventory Management	September 2004
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FOCUS: FSS maintains inventories of various products at its two supply depots. These products provide critical support to the National Defense and to disaster and other emergency relief efforts. In FY 2002, the supply program had sales of approximately \$870 million. How effective is FSS' inventory management and procurement policies and practices?

Program	Fleet Accident Management Center	September 2004
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FOCUS: The National Accident Management Center (AMC) was established in 2000 to improve consistency in the handling of the documentation and repairs necessitated by accidents, and to provide all AMC customers with a timely, courteous contact center, furnishing information, guidance and cost effective control over repairs. The AMC, which has an office in Kansas City and another in Atlanta, handled about \$37 million in accident repairs during FY 2003. Has the Fleet established adequate controls over both the expenditures and collections of funds related to the Fleet's AMC? Has it developed adequate metrics to evaluate the AMC's performance and the benefits of having the AMC and the Maintenance Control Center back-up one another during peak periods? Has FSS established adequate guidelines for determining when to repair and when to scrap vehicles?

Program	Validation of Sharpe's Operational Savings	September 2004
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FOCUS: During the Spring of 2003, the Western Distribution Center moved out of their warehouse facility at Stockton to a modern facility at the Sharpe Depot in French Camp, California. What were the actual savings achieved through the modernization of the facilities at FSS' Western Distribution Center? Do the savings justify a similar modernization at the Eastern Distribution Center?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Expanded Direct Delivery	September 2004
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FOCUS: GSA Global Supply is a new program that is intended to significantly increase the number of items FSS ships directly to customers in three areas: office supplies, tools, and maintenance supplies. Is the GSA Global Supply Program expanding FSS sales, meeting customers' expectations, obtaining competitive prices, and complying with procurement laws and regulations? What impact will it have on the GSA stock program?

Program	Quality Management Program	March 2005
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FOCUS: The new Acquisition Contractor Assessment Initiative was established to evaluate vendors' performance relative to GSA MAS considerations, including adequacy of price lists and utilization of GSA Advantage, financial responsibilities, and compliance with the administrative requirements of their contracts. In order to properly evaluate a vendor's performance, FSS Contract Management personnel intend to produce a "report" card that addresses over 20 specific compliance areas. This audit will evaluate the adequacy and effectiveness of this new "report card" program.

Program	Acquisition Quality Measurement and Improvement Program	March 2005
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FOCUS: Acquisition Letter FC-03-1 establishes a process whereby the FSS Acquisition Management Center can evaluate the quality of the contract negotiations and awards; identify those areas where improvement is needed; assist acquisition activities to achieve improvement in those areas; and, communicate best practices throughout the FSS acquisition community to improve the overall quality of FSS acquisition programs. Has FSS implemented the Acquisition Quality Measurement and Improvement Program set forth in Acquisition Letter FC-03-1 and if so have the results of the contract negotiation reviews been used to improve Contracting Officers' negotiation skills and FSS' Procurement Program?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	On-line Procurement with E-Buy	March 2005
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FOCUS: E-Buy is GSA's Request for Quotes website. It interfaces with GSA Advantage and is designed to facilitate requests for quotes on a wide range of commercial services and products on FSS' Multiple Award Schedules. Is e-Buy, sufficiently utilized by both contractors and Federal agencies to be considered successful? Are its buys performed in compliance with Federal procurement requirements? If not, what can GSA do to address these challenges?

Program	Award of Contracts and Schedules to Small Businesses	March 2005
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FOCUS: The Office of Federal Procurement Policy reported in FY 2002 that significantly fewer small businesses are receiving Federal Government contracts. This review will assess whether FSS and the Office of Enterprise Development are accurately and completely measuring and reporting the success achieved by small, 8(a), etc. businesses. If not, what can be done to improve the reliability and timeliness of data and improve small business opportunities?

System	GSA Advantage	March 2005
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FOCUS: GSA Advantage is the Internet catalog and ordering system designed and built to provide an effective way for Government personnel to order from GSA and its Schedule vendors electronically using their Government credit cards or Federal agency account codes. Advantage contains more than 3.5 million products and services from more than 9,000 vendors and GSA warehouses. The General Accounting Office (GAO) issued a report on GSA Advantage in February 2003 recommending that GSA develop a comprehensive business strategy that identifies GSA's objectives for their on-line market research and ordering system, the desired capabilities of the system, the resources required to implement the system, and measures to track performance. Consistent with OMB Circular A-130, this review of GSA Advantage will evaluate the adequacy of system functionality, and system internal and security controls to determine if the system is meeting its objectives and satisfying the agency's mission of helping Federal agencies better serve customers and vendors. The review will also assess the business case, technical and enterprise architecture compliance, and gauge the system's effectiveness in serving stakeholders.

TYPE OF
COMPLETION
REVIEW

AUDIT TITLE

DATE

Management
Control

**Controls Over Vehicle
Disposal Sales Proceeds**

September 2004

FOCUS: Are management controls over the proceeds from sales of vehicles effective in ensuring that all proceeds are received, and deposited in a timely manner? This issue was identified as a significant item in the management letter accompanying the GSA financial statements.

Management
Request

Review of MAS Billings

Continuing

FOCUS: Effective January 1, 2004, FSS is reducing the Industrial Funding Fee (IFF) from 1% of sales to .75% of MAS sales. FSS has requested audit assistance to verify that MAS vendors are passing on the IFF reduction in the prices charged to customers. The scope of our preaward and postaward MAS contract audits will include tests of vendors' billings/pricelists to comply with this request.

FEDERAL TECHNOLOGY SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	FTS European Client Support Center	March 2004

FOCUS: Is the European Client Support Center (ECSC) effectively and efficiently meeting customers' needs with the most cost-effective business solutions? Are ECSC contracting officers following procurement regulations when issuing task orders or taking other contractual actions on behalf of its clients? Is the ECSC effectively using performance-based contracting principles?

Program	Connections Government- wide Agency Contract	September 2004
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FOCUS: This contract, awarded in January 2003, is intended to provide equipment and services, support services, and solutions to meet a variety of telecommunications infrastructure needs worldwide. Are appropriate controls in place to ensure that task orders are properly managed, task orders are in compliance with applicable contract provisions and procurement regulations, and customer agencies' funds are properly accounted for? The focus will be on task orders where FTS has been delegated Designated Agency Official authority.

Program	Transition From FTS2001 to Networx	September 2004
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FOCUS: FTS is developing a successor contract to the FTS2001 and Metropolitan Area Acquisition (MAA) programs called Networx. Is GSA adequately planning and implementing the transition of its long distance and local telecommunications from the FTS 2001 and MAA contracts to Networx? Have lessons learned from prior telecommunications contract transitions been considered? Does the successor contract have the flexibility to easily incorporate new telecommunications technology, products, and offerings, and the convergence of voice and data telecommunications?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	FTS Fees	September 2004
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FOCUS: FTS provides a variety of contract award and administrative services to customer agencies. FTS charges a fee, based on a percentage of the vendor charges, to obtain reimbursement for the services it performs. The review will focus on network services and IT solutions orders. It will primarily assess how FTS determines the fees charged for its services.

Program	Management of FTS Contract Employees	March 2005
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FOCUS: FTS employs a significant number of contract personnel in its operations, particularly in the Information Technology area. Does FTS do an effective job of managing contract employees, including exercising proper oversight of work, assuring that employees possess proper qualifications and education, and assuring that employees have appropriate security clearances?

Management Control	Controls Over FTS Budgetary Accounts	September 2004
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FOCUS: Does FTS have adequate management controls over its budgetary accounts? The FTS indicated that it would like an OIG audit to ensure that funds are spent consistent with the intent of their appropriations.

Management Control	Financial Controls Over FEDSIM	March 2005
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FOCUS: Are financial controls over the FEDSIM program effective and operating efficiently to meet objectives

OFFICE OF THE CHIEF FINANCIAL OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Management Control	PEGASYS Account Analysis	September 2004
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FOCUS: The audit will conduct account balance and transaction analyses of GSA's financial statements. These analyses will supplement those limited procedures conducted by GSA's Independent Public Accounting firm.

Management Control	Control Over Billings to the Department of Homeland Security	September 2004
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FOCUS: GSA has transferred the Federal Protective Service to the Department of Homeland Security. This assignment will monitor the transfer from a financial perspective, particularly GSA billings to DHS.

Regulatory	Management Challenges	September 2004
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REQUIRED BY: Reports Consolidation Act of 2000. The Inspector General must render an opinion on the most serious management and performance challenges facing the agency.

Regulatory	Controls Over Payroll	March 2005
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REQUIRED BY: Government Reform Act. The Inspector General is required to assist the Office of Personnel Management in assessing the reasonableness of the personnel withholding and contribution information reported by GSA.

Regulatory	Oversight of CPA Contract, 2004	March 2005
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REQUIRED BY: OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. This Act requires an annual audit of organization-wide financial statements.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Regulatory	Federal Managers' Financial Integrity Act 2004	March 2005

REQUIRED BY: Federal Managers' Financial Integrity Act. Inspectors General must assess and report on the adequacy of the Agency's management controls.

Monitor	Management of Payroll Consolidation	Continuing
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FOCUS: GSA is one of three agencies that will provide payroll services for the entire Federal Government. GSA currently provides payroll services to approximately 25 agencies. In the future, GSA, in partnership with the Department of Defense, will be providing electronic payroll services to even more federal agencies. This assignment will monitor the progress of the payroll consolidation.

OFFICE OF THE CHIEF INFORMATION OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Regulatory	Federal Information Security Management Act	September 2004

REQUIRED BY: Federal Information Security Management Act of 2002. This audit will assess whether GSA 's IT Security Program ensures that adequate managerial and technical controls are in place for IT systems; and that integrity, confidentiality, authenticity, availability and non-repudiation is provided for information maintained within the IT enterprise architecture.

Request	Controls Over E-gov Initiatives	September 2004
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FOCUS: OMB, in implementing the President's Management Agenda, has identified 25 initiatives that have the potential to improve customer service by Federal Departments and Agencies. GSA is responsible for five of these initiatives: Federal Asset sales, E-Travel, Integrated Acquisition Environment, E Authentication, and USA Services. A primary source of Funding for these initiatives is receipts from the Industrial Fund Fees collected by the Federal Supply Service. This audit will assess the performance of one of these initiatives. In particular, the audit will review the Business Case for the initiative and will assess the operational and financial controls implemented on the E gov project.

System	Contingency Planning Practices for IT Systems	March 2005
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FOCUS: GSA, along with the Federal government as a whole, is relying more and more on its Information Technology (IT) and automated information systems for performing its business processes. It is critical that the services provided by these systems are able to operate effectively without excessive interruption. Contingency planning supports this requirement by establishing thorough plans and procedures and technical measures so that a system can be recovered quickly and effectively following a service disruption or disaster. Our primary focus will be to evaluate contingency planning procedures for select IT systems to determine if GSA (1) has conducted a business impact analysis, (2) identified preventative controls, (3) developed recovery strategies, (4) developed a contingency plan, (5) tested the contingency plan, and (6) planned for its maintenance.

OFFICE OF GOVERNMENT-WIDE POLICY

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
System	Federal Procurement Data System (FPDS)	September 2004

FOCUS: FPDS is a system maintained by GSA to collect and disseminate government-wide information on Federal procurement actions for Congress, policy and oversight officials, and the public as mandated by Public Law 93-400. It is a repository for statistical information on Federal contracting. Our review will determine if the existing FPDS and ongoing re-engineering efforts for the system are meeting requirements and user needs, including GSA's, and will assess the progress with implementing improvements, including internal and system controls, in the re-engineered new generation system

System	E-Authentication Initiative	September 2004
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FOCUS: The review will assess: (1) the status of efforts underway with the e-Authentication Integrated Project Team, managed by GSA to provide common authentication services, infrastructure, and enterprise architecture support for e-gov initiatives, and (2) GSA's development of a web-based e-Authentication Gateway to provide common authentication services and single sign-on capability for all e-gov services.

OFFICE OF THE CHIEF PEOPLE OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
System	Comprehensive Human Resource Integrated System (CHRIS)	March 2004

FOCUS: CHRIS is the Chief People Officer's Oracle-based electronics personnel processing system. Does CHRIS provide needed capabilities, functional requirements, privacy, security, and adequate controls for system operations to ensure the integrity and reliability of the data processed by the system? If not, what are the risks resulting from the lack of needed capabilities and controls, and what actions are needed to improve CHRIS?

OFFICE OF CITIZEN SERVICES AND COMMUNICATIONS

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
System	FirstGov.gov Portal and Search Engine	September 2004

FOCUS: FirstGov is designed to be the official U. S. Internet gateway for all of the Government. This audit will focus on the Firstgov.gov portal and search engine including: basic services provided by FirstGov, compatibility of the FirstGov search engine with dynamic web sites, FirstGov policies, procedures and key roles and responsibilities, security and other system controls for government and citizen data as well as online transactions and Privacy Act provisions.

MULTIPLE SERVICES

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Management Control	GSA's Centrally Billed Travel Card Account	September 2004

FOCUS: Federal Government travel credit cards may be individually billed or centrally billed. In GSA, airline tickets are billed to the centrally billed account. Consolidated airline ticket charges accrued through use of centrally billed accounts are billed directly to and paid directly by GSA to the travel charge card program Contractor. This integrated review will assess controls over both the system and the management of GSA's Centrally Billed Account (CBA) travel card to ensure charges and related payments are for authorized travel only.

Regulatory	Performance Measures	March 2005
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REQUIRED BY: OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. We will select a sample of performance measures for test and evaluation following the guidelines in the OMB Bulletin.

OTHER INTERNAL REVIEWS

Regional Plan Audits

Our Regional audits include those planned at the beginning of the Fiscal Year that are to initially be performed at the local level and, if found to have national impact, expanded to other regions. These planned audits have been listed previously in the various service or staff offices sections. In addition, we have set aside a block of internal direct staff time for performing regional plan reviews that are initiated by the Regional

Inspector General for Auditing to address management requests and to review areas of regional interest.

Preventative Audits

In FY 2004, we plan to perform the recurring types of preventative audits. These reviews are designed to assure that GSA gets what it pays for and to assess the economy and efficiency of operations and compliance with laws, regulations, and policies.

EXTERNAL AUDIT COVERAGE

The FY 2004 Audit Plan provides resources for assisting contracting officers with evaluations of significant proposals and contracts. We have not specifically identified the preaward or postaward contract audits that are expected to be

reviewed since the individual contract audits that will be performed are identified during the year. Instead, we assign a block of time to our field offices for performing the various types of contract audits.

SERVICES

The services the Office of Audits provides, as well as a brief description of each service, are listed in the following paragraphs. GSA management and contracting officials can request services via telephone, FAX, e-mail, or letter at any time. For Central Office requests, please contact Mr. Joseph M. Adamchak, Director, Audit Planning Staff. For regional requests, please contact the Regional Inspector General for Auditing in the cognizant region. The office addresses and telephone numbers for our various contact points may be found on pages 25-28.

AUDIT SERVICES

We intend to produce audits that add value to GSA. The audit services we normally provide include:

- **Program Reviews** that assess whether the program is meeting expectations, operating in a cost-responsible manner, or could be accomplished in a better way;
- **Systems Reviews** that evaluate whether GSA's information systems assist the Agency in meeting customer needs, allow management to assess the efficiency and effectiveness of operations, are properly secured, and meet all user requirements;
- **Management Control Reviews** that assess whether the existing system of management controls can reasonably ensure that program assets are adequately safeguarded, efficiently used, and provide safeguards against fraud, waste, or abuse;

- **Regulatory Reviews** that are mandated by law or regulation such as FMFIA, GPRA, the Chief Financial Officer Act, etc.; and
- **Compliance Reviews** that are performed to evaluate conformance with applicable laws, regulations, and policies.

OTHER SERVICES

The Office of Audits assists management in improving operations and assessing the best ways to do business. We advise managers based on independent assessments of programs, functions, procedures, etc. The types of services we offer include the following:

- **Best practice and Benchmark Reviews** determine if GSA is delivering comparable products and/or services as effectively as other entities;
- **Task Force Participation** that involves furnishing staff auditors to advise and assist Agency Task Forces in an ex-officio capacity;
- **Monitoring Services** entail this Office assigning an auditor(s) to observe ongoing Agency actions and advise management of potential problems, give assurance that appropriate controls exist, etc.
- **Fraud Probes** that are normally performed when either GSA management or the OIG suspects that fraudulent activity may exist,
- **Speaking at Meetings/Functions** on agreed upon subjects, and sharing expertise with Agency employees.

CONTRACTING OFFICER SERVICES

The Office of Audits provides assistance to contracting officials in awarding and administering GSA contracts. We perform both preaward audits of proposals and postaward audits of contracts. We also furnish support to Agency contracting and legal personnel in negotiation/litigation of claims and contract disputes. In addition, we furnish assistance on civil fraud and criminal matters.

AUDIT CONTACT POINTS

REGION	ADDRESS	TELEPHONE
Central Office	Joseph M. Adamchak Director, Audit Planning Staff (JAN) General Services Administration 18th & F Streets, NW RM. 5308 Washington, DC 20405	Office Number (202) 501-0374 FAX Number (202) 219-0197
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2	Joseph M. Mastropietro Regional Inspector General for Auditing (JA-2) General Services Administration 26 Federal Plaza, Room 1751 New York, NY 10278	Office Number (212) 264-8620 FAX Number (212) 264-6400
3	Glenn D. Merski Regional Inspector General for Auditing (JA-3) General Services Administration The Strawbridges Bldg., RM. 10-080 20 N. 8 th Street Philadelphia PA 19107-3191	Office Number (215) 446-4840 FAX Number (215) 446-5888
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5	David K. Stone Regional Inspector General for Auditing (JA-5) General Services Administration Kluczynski Federal Bldg. Mail Stop DPN 4-1, RM. 408 230 S. Dearborn Street Chicago, IL 60604	Office Number (312) 353-7781 FAX Number (312) 353-6583
6 & 8	Arthur L. Elkin Regional Inspector General for Auditing (JA-6) General Services Administration 1500 E. Bannister Rd., Rm. 2075 Kansas City, MO 64131	Office Number (816) 926-7052 FAX Number (816) 926-5649
7	Rodney J. Hansen Regional Inspector General for Auditing (JA-7) General Services Administration 819 Taylor Street, Rm. 10A34 Fort Worth, TX 76102	Office Number (817) 978-2572 FAX Number (817) 978-7201

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9 & 10	<p>Joseph J. Brewster Regional Inspector General for Auditing (JA-9) General Services Administration 450 Golden Gate Ave. Rm. 7-5262 San Francisco, CA 94102-3400</p>	<p>Office Number (415) 522-2744 FAX Number (415) 522-2766</p>
T	<p>Gwendolyn A. McGowan Regional Inspector General for Auditing – Information Technology Audit (JA-T) General Services Administration Crystal Square 4, Suite 607 1745 Jefferson Davis Highway Arlington, VA 22202</p>	<p>Office Number (703) 308-1223 FAX Number (703) 308-1715</p>
F	<p>Vacant Regional Inspector General for Auditing – Finance and Staff Office (JA-F) General Services Administration 18th & F Streets, NW., RM. 6042 Washington, DC 20405</p>	<p>Office Number (202) 501-0006 FAX Number (202) 501-2349</p>

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R	Regina O’Brien Regional Inspector General for Auditing – Real Property Audit (JA-R) General Services Administration 1800 F Street, NW, Rm. 5046 Washington, DC 20405	Office Number (202) 219-0088 FAX Number (202) 501-4691
W	Andrew A. Russoniello Regional Inspector General for Auditing – National Capital Region (JA-W) General Services Administration 7th & D Streets, SW, Rm. 1064 Washington, DC 20407	Office Number (202) 708-5340 FAX Number (202) 708-7494